

Human Services Community Matching Grants

Department of Health and Social Services – Program 51

I. PROGRAM OBJECTIVES

Each grantee will meet the goal of passing state funds through to support Human Social Services grants to prevent or alleviate serious mental or physical hardship.

II. PROGRAM PROCEDURES

In 1992, the legislature gave statutory structure to a grant program formerly called: “Social Services Block Grants,” and named it “Human Services Community Matching Grants.” The statutory program was constructed in such a manner that only the Municipality of Anchorage and Fairbanks qualifies for the grants.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

A range of programs may be funded under this program, as long as the objective fits into “essential human services” and “services” have the meaning given “social services” in AS 47.75.060 except that they include only service whose unavailability would subject persons needing the service to serious mental or physical hardship.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/Contract revisions and related transmittal letters;
3. Licenses, certifications, approvals, status of private non-profit corporation, if applicable;
4. Budget documents including final revised budget and budget narrative; and

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or disallowed under this program are specified by grant regulations 7 AAC [50]53.931 - .999 and 7 AAC 78 as well as contract or budget document and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC [50]53, 7 AAC 78, and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC [50]53.931-.999, and 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC [50]53.931 - .999, and 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

The recipient must be a local city or borough government or Indian tribe that provides law enforcement functions and is recognized by the Secretary of the Interior (see page 1, section II).

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documents, licenses, certifications, and approvals, to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

There is a 30% match requirement, which must be cash.

D. REPORTING REQUIREMENTS

Compliance Requirements

The agency must submit quarterly activity and expenditure reports no later than fifteen working days after the close of each quarter and a final expenditure report within 45 days of the last day of the grant year. Also, a facility report is required to be submitted within 10 working days after the last day of each month.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirements

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the State as payable to the State. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the State; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/02